

THE SAVANNAH BANCORP, INC.

March 31, 2006

Mr. Jonathan G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549-0310
Email: rule-comments@sec.gov

Reference: File Number 265-23

Dear Mr. Katz:

The Savannah Bancorp, Inc. was one of 418 first year smaller company accelerated filers in 2005. Our market cap float was \$98 million. We complied with SOX 404 with no material weaknesses, but with all of the frustrations and costs that were typical for the 2004 first year filers. After our SOX 404 experience, we are convinced that the current COSO guidelines and PCAOB AS2 rules are overly burdensome, costly, premature, misunderstood, misinterpreted, improperly applied and completely unreasonable when applied to smaller companies.

Our independent registered public accountants, BDO Seidman, LLP's 2005 comment letter has clearly expressed their recommendations for changes to the smaller company implementation rules that are in many ways similar to the SEC Advisory Committee's ("Committee") recommendations. In fact, the Committee referenced BDO's comment letter in their recommendations.

We believe the reasons why SOX 404 changes are needed for smaller companies have been adequately expressed and documented by the Committee and in numerous other comment letters.

Based on our experience and perspective, we believe the following for smaller companies:

1. Reasonable COSO guidelines do not yet exist.
2. Reasonable PCAOB implementation rules for accounting firms do not yet exist.
3. Companies and accounting firms are understaffed, inexperienced, underequipped and undertrained to effectively and reasonably implement the existing or proposed new rules.
4. SOX 404 benefits exist, but the costs, both financial and nonfinancial, are far too great under the current guidelines and rules.

We strongly recommend that the SEC implement the recommendations of its own SEC Smaller Business Advisory Committee at least at the secondary level if not the first level.

Thank you for careful consideration of these comments from a smaller company issuer.

Sincerely,

/s/ Robert B. Briscoe

Robert B. Briscoe
Chief Financial Officer